



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
NORTHEAST REGIONAL OFFICE  
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NEW YORK, NEW YORK 10281-1022

**FILED**  
IN CLERK'S OFFICE  
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★ DEC 27 2005 ★

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December 13, 2005

**BY HAND**

Hon. Jack B. Weinstein  
United States District Judge  
United States District Court  
for the Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

*Settled.  
Close the case  
12/14/05*


**Re: *SEC v. Friedman's Inc., 05 Civ. 5516 (JW)***

Dear Judge Weinstein:

The staff of the Securities and Exchange Commission submits this letter to inform the Court that on Friday, December 9, 2005, the United States Bankruptcy Court for the Southern District of Georgia approved the proposed settlement in this matter. I enclose a copy of the Bankruptcy Court's Order Authorizing Debtor's Entry Into, And Payment Of, Settlements With The Securities And Exchange Commission And The United States Attorney's Office For The Eastern District Of New York. The Commission staff respectfully requests that the Court enter the Final Judgment that was filed on November 28, 2005.

If you have any questions about this matter or require any additional information, please contact me at (212) 336-0166, Bruce Karpati at (212) 336-0104 or Eva Kolb at (212) 336-0113.

Sincerely,

  
Stephanie D. Shuler  
Branch Chief

Enclosures

cc: Lawrence Byrne, Esq. (w/ encl/; by fax and Fedex)

*Law*